

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

IN RE:) CASE NO. 05-44481 (RDD)
)
)
DELPHI CORP.) **RESPONSE OF NATIONAL
) PAPER AND PACKAGING, INC.
) (LONG ACRE MASTER FUND LTD.)
)
DEBTORS.) **TO DEBTORS' 15TH OMNIBUS
) OBJECTIONS TO CLAIMS
)****

Now comes National Paper and Packaging ("NPP") and in response to
Debtors objection to claims states as follows:

1. NPP filed a claim known as Claim No. 16312 on September 13, 2006 in Case No. 05-44640.
2. NPP also filed a reclamation claim which by agreement of the parties was given a priority status in the amount of \$3,802.95.
3. NPP is owed, as a result of goods sold to the Debtor, the amount of \$186,028.49 as reflected on the invoices attached hereto and incorporated herein and has a unsecured claim in this amount.

WHEREFORE, National Paper and Packaging, Inc. pray that its claim be allowed as set forth above.

Respectfully submitted:

/s/Thomas C. Pavlik.
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CERTIFICATE OF SERVICE

The undersigned hereby certifies that on June 15, 2007 the foregoing was sent via DHL Express Mail to:

Delphi Corporation
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Attn: General Counsel

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/s/Thomas C. Pavlik, Esq.
Attorney for National Paper & Packaging, Inc.